

GERRARD AND AUDREY COUCH CHARITABLE TRUST

England & Wales · Charity number 1111347

Details

Status Registered

Legal form Trust

Registered 2005-09-16

Register [View on the Charity Commission register](#)

Contact

Address Aaron & Partners Llp
5-7 Grosvenor Court
Foregate Street
Chester
CH1 1HG

Phone 01244405513

Activities

Objects: 2.1 THE TRUSTEES SHALL HOLD THE CAPITAL AND INCOME OF THE TRUST FUND UPON TRUST TO APPLY THE INCOME, AND ALL OR SUCH PART OR PARTS OF THE CAPITAL, AT SUCH TIME OR TIMES AND IN SUCH MANNER TO OR FOR THE BENEFIT OF SUCH OF THE FOLLOWING CHARITABLE OBJECTS AND PURPOSES IN ANY PART OF THE UNITED KINGDOM AS THE TRUSTEES MAY IN THEIR DISCRETION THINK FIT. (A) PROVIDING ASSISTANCE AND SUPPORT FOR CHARITIES AND CHARITABLE PURPOSES CONNECTED WITH ANIMALS (B) PROVIDING ASSISTANCE AND SUPPORT FOR CHARITIES AND CHARITABLE PURPOSES CONNECTED WITH RESCUERS AT SEA AND SEAFARERS (C) PROVIDING ASSISTANCE AND SUPPORT FOR CHARITIES AND CHARITABLE PURPOSES CONNECTED WITH THE CULTIVATION OF MEDICINE AND SURGERY (D) PROVIDING ASSISTANCE AND SUPPORT TO CHARITIES AND CHARITABLE PURPOSES CONNECTED WITH CHURCHES IN MERSEYSIDE OR SUCH OTHER CHARITABLE OBJECTS AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION THINK FIT. 2.2 THE TRUSTEES MAY IN THEIR DISCRETION, FOR THE PERIOD OF 21 YEARS FROM THE DATE OF MY DEATH, INSTEAD OF APPLYING THE INCOME OF THE CHARITY IN ANY YEAR, ACCUMULATE ALL OR ANY PART OF SUCH INCOME AT COMPOUND INTEREST BY INVESTING THE SAME, AND THE RESULTING INCOME, IN ANY AUTHORISED INVESTMENTS AND HOLD THE SAME AS AN ACCRETION TO AND AS PART OF THE CAPITAL OF THE CHARITY, WITHOUT PREJUDICE TO THEIR RIGHT TO APPLY THE WHOLE OR ANY PART OF SUCH ACCUMULATED INCOME IN ANY SUBSEQUENT YEAR AS IF THE SAME WERE INCOME OF THE CHARITY ARISING IN THE THEN CURRENT YEAR.

Activities: Providing assistance and support for charities and charitable purposes connected with - animals-rescuers at sea and seafarers-cultivation of medicine and surgery-churches in Merseyside

Classification

- **How:** Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Religious Activities, Animals
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNITED KINGDOM
- Liverpool City
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£84,555	£66,486	-	-
2024-03-31	£59,023	£53,547	-	-
2023-03-31	£60,503	£74,195	-	-
2022-03-31	£40,603	£58,541	-	-
2021-03-31	£21,354	£16,606	-	-

Trustees

Name	Role	Appointed
CLIVE THOMAS POINTON		2014-01-09
Matthew Tozer		2024-04-12

GERRARD AND AUDREY COUCH CHARITABLE TRUST

England & Wales - Charity number 1111347

Accounts

REGISTERED CHARITY NUMBER: 1111347

**GERRARD AND AUDREY COUCH CHARITABLE TRUST
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2025**

GERRARD AND AUDREY COUCH CHARITABLE TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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GERRARD AND AUDREY COUCH CHARITABLE TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and policies

In accordance with the trust deed, the fund is held for the trustees to provide assistance and support for charities and charitable purposes connected with animals, rescuers at sea and seafarers, cultivation of medicine and surgery, churches in Merseyside or other such charitable objectives as the trustees may in their absolute discretion think fit, especially the Arts, People and Education:

FINANCIAL REVIEW

Net income for the year, before gains/(losses) on investments, was £18,069. Total unrestricted income funds carried forward as at 31 March 2025 were £2,081,729 (2024: £2,070,780).

FUNDING

The Trust will continue to support projects in line with its objectives and policies.

The trustees are satisfied that the trust's assets are available and adequate to fulfil its obligations in relation to those funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1111347

Principal address

Aaron & Partners LLP
5-7 Grosvenor Court
Foregate Street
Chester
CH1 1HG

Trustees

M J Tozer
C T Pointon

Independent examiner

Milne Thomas & Co
Chartered Accountants
27 Sellaer Street
Chester
Cheshire
CH1 3NA

Approved by order of the board of trustees on 18/09/2025 and signed on its behalf by:


.....
M J Tozer - Trustee


.....
C T Pointon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GERRARD AND AUDREY COUCH CHARITABLE TRUST**

Independent examiner's report to the trustees of The Couch Charitable Trust

I report to the charity trustees on my examination of the accounts of the Gerrard and Audrey Couch Charitable Trust (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

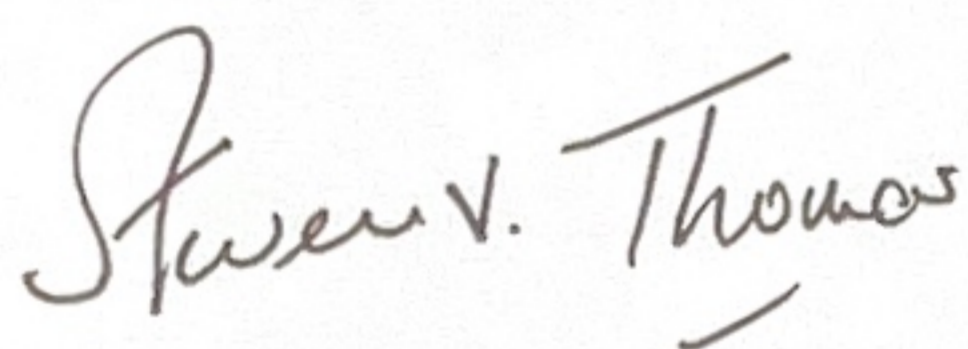
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Direction given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination; I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as a part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steven Thomas
Milne Thomas & Co.
Chartered Accountants
27 Sellar Street
Chester
CH1 3NA

Date: 22/09/2025

GERRARD AND AUDREY COUCH CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Total Funds £	2024 Total Funds £
INCOME AND ENDOWMENTS FROM			
Investment income	2	63158	58773
Other income		21397	250
Total		84555	59023
EXPENDITURE ON			
Charitable activities			
Grants to institutions		45053	32500
Other		21433	21047
Total		66486	53547
Net gains/(losses) on investments		(7120)	191721
NET INCOME/(EXPENDITURE)		10949	197197
RECONCILIATION OF FUNDS			
Total funds brought forward		2070780	1873583
TOTAL FUNDS CARRIED FORWARD		2081729	2070780


The notes form part of these financial statements

GERRARD AND AUDREY COUCH CHARITABLE TRUST

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS			
Investments	4	2030913	2040613
CURRENT ASSETS			
Cash at bank		51945	32630
CREDITORS			
Amounts falling due within one year	5	(1129)	(2463)
		—————	—————
NET CURRENT ASSETS		50816	30167
		—————	—————
TOTAL ASSETS LESS CURRENT LIABILITIES		2081729	2070780
		—————	—————
NET ASSETS		2081729	2070780
		—————	—————
FUNDS			
Unrestricted funds	6	2081729	2070780
		—————	—————
TOTAL FUNDS		2081729	2070780
		—————	—————

The financial statements were approved by the Board of Trustees on 18/09/2025 and were signed on its behalf by:


.....
M J Tozer – Trustee


.....
C T Pointon - Trustee

The notes form part of these financial statements

GERRARD AND AUDREY COUCH CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2025	2024
	£	£
Dividends	63158	58773
Interest receivable	-	-
	————	————
	63158	58773
	————	————

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025.

GERRARD AND AUDREY COUCH CHARITABLE TRUST
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

4. FIXED ASSET INVESTMENTS

	Listed Investments £
MARKET VALUE	2040613
At 1 April 2024	-
Additions	(2580)
Disposals	(7120)
Revaluations	<u> </u>
	2030913
At 31 March 2025	<u> </u>
 NET BOOK VALUE	 2030913
31 March 2025	<u> </u>
	£
Fixed asset investments can be categorised as follows:	2030913
UK	-
Overseas	<u> </u>
	2030913
	<u> </u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	1129	2463
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 01.04.2024 £	Net movement in funds £	At 31.03.2025 £
Unrestricted funds			
General fund	2070780	10949	2081729
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	2070780	10949	2081729
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	84555	(66486)	(7120)	10949
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. RELATED PARTY EXPOSURES

During the year, Aaron & Partners LLP invoice the Trust £8,183 for legal and professional services. The Trustee, C Pointon, is a partner of Aaron & Partners LLP.

GERRARD AND AUDREY COUCH CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Dividends	63158	58773
Interest receivable	-	-
Donations	11800	250
Other income	9597	-
	<hr/>	<hr/>
Total incoming resources	84555	59023
EXPENDITURE		
Charitable activities		
Grants to institutions	45053	32500
Support costs		
Other		
Accountancy fees	1128	1104
Legal and professional fees	9820	10624
Investment management fees	10244	9319
Sundries	241	-
	<hr/>	<hr/>
	21433	21047
	<hr/>	<hr/>
Total resources expended	66486	53547
	<hr/>	<hr/>
Net income/(expenditure) before gains and losses	18069	5476
Realised recognised gains and losses		
Gains/(losses) on revaluations and disposals of investment assets	(7120)	191721
	<hr/>	<hr/>
Net income/(expenditure)	10949	197197
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

GERRARD AND AUDREY COUCH CHARITABLE TRUST

England & Wales - Charity number 1111347

Accounts

COUCH CHARITABLE TRUST

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

MILNE THOMAS & Co.

CHARTERED ACCOUNTANTS

27 SELLER STREET

CHESTER

REGISTERED CHARITY NUMBER: 1111347

**GERRARD AND AUDREY COUCH CHARITABLE TRUST
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2023**

GERRARD AND AUDREY COUCH CHARITABLE TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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GERRARD AND AUDREY COUCH CHARITABLE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and policies

In accordance with the trust deed, the fund is held for the trustees to provide assistance and support for charities and charitable purposes connected with animals, rescuers at sea and seafarers, cultivation of medicine and surgery, churches in Merseyside or other such charitable objectives as the trustees may in their absolute discretion think fit, especially the Arts, People and Education:

FINANCIAL REVIEW

Net expenditure for the year, before gains/(losses) on investments, was £13,692. Total unrestricted income funds carried forward as at 31 March 2023 were £1,873,583 (2022: £2,058,057).

FUNDING

The Trust will continue to support projects in line with its objectives and policies.

The trustees are satisfied that the trust's assets are available and adequate to fulfil its obligations in relation to those funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1111347

Principal address

Aaron & Partners LLP
5-7 Grosvenor Court
Foregate Street
Chester
CH1 1HG

Trustees

P A Walker
C T Pointon

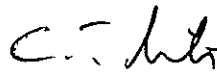
Independent examiner

Milne Thomas & Co
Chartered Accountants
27 Sella Street
Chester
Cheshire
CH1 3NA

Approved by order of the board of trustees on 25th July '23 and signed on its behalf by:



.....
P A Walker - Trustee



.....
C T Pointon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GERRARD AND AUDREY COUCH CHARITABLE TRUST**

Independent examiner's report to the trustees of The Couch Charitable Trust

I report to the charity trustees on my examination of the accounts of the Gerrard and Audrey Couch Charitable Trust (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

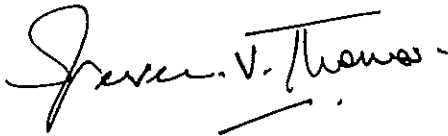
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Direction given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination; I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as a part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steven Thomas
Milne Thomas & Co.
Chartered Accountants
27 Sellar Street
Chester
CH1 3NA

Date: 25th July 2023

GERRARD AND AUDREY COUCH CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Total Funds £	2022 Total Funds £
INCOME AND ENDOWMENTS FROM			
Investment income	2	60476	37117
Other income		27	3486
Total		60503	40603
EXPENDITURE ON			
Charitable activities			
Grants to institutions		55750	37450
Other		18445	21091
Total		74195	58541
Net gains/(losses) on investments		(170782)	45344
NET INCOME/(EXPENDITURE)		(184474)	27406
RECONCILIATION OF FUNDS			
Total funds brought forward		2058057	2030651
TOTAL FUNDS CARRIED FORWARD		1873583	2058057

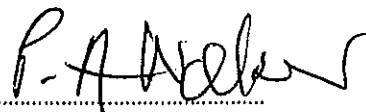
The notes form part of these financial statements

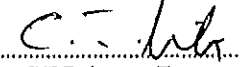
GERRARD AND AUDREY COUCH CHARITABLE TRUST

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023 Total Funds £	2022 Total Funds £
FIXED ASSETS			
Investments	4	1851191	2002031
CURRENT ASSETS			
Cash at bank		23418	57526
CREDITORS			
Amounts falling due within one year	5	(1026)	(1500)
NET CURRENT ASSETS		<u>22392</u>	<u>56026</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1873583</u>	<u>2058057</u>
NET ASSETS		<u>1873583</u>	<u>2058057</u>
FUNDS			
Unrestricted funds	6	<u>1873583</u>	<u>2058057</u>
TOTAL FUNDS		<u>1873583</u>	<u>2058057</u>

The financial statements were approved by the Board of Trustees on 25th July '23 and were signed on its behalf by:


P A Walker - Trustee


C T Pointon - Trustee

The notes form part of these financial statements

GERRARD AND AUDREY COUCH CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2023	2022
	£	£
Dividends	60460	35525
Interest receivable	16	1592
	<hr/>	<hr/>
	60476	37117
	<hr/>	<hr/>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023.

GERRARD AND AUDREY COUCH CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

4. FIXED ASSET INVESTMENTS

	Listed Investments £
MARKET VALUE	
At 1 April 2022	2002031
Additions	20000
Disposals	-
Revaluations	(170840)
	<hr/>
At 31 March 2023	1851191
	<hr/>
NET BOOK VALUE	
31 March 2023	1851191
	<hr/>

Fixed asset investments can be categorised as follows:

	£
UK	1851191
Overseas	-
	<hr/>
	1851191
	<hr/>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	1026	1400
	<hr/>	<hr/>

6. MOVEMENT IN FUNDS

	At 01.04.2022 £	Net movement in funds £	At 31.03.2023 £
Unrestricted funds			
General fund	2058057	184474	1873583
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	2058057	184474	1873583
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	60503	(74195)	(170782)	(184474)
	<hr/>	<hr/>	<hr/>	<hr/>

7. RELATED PARTY EXPOSURES

During the year, Aaron & Partners LLP invoice the Trust £7864 for legal and professional services. The Trustee, C Pinton, is a partner of Aaron & Partners LLP.

GERRARD AND AUDREY COUCH CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Investment income		
Dividends	60460	35525
Interest receivable	16	1592
	<hr/>	<hr/>
	60476	37117
Other income	27	3486
	<hr/>	<hr/>
Total incoming resources	60503	40603
EXPENDITURE		
Charitable activities		
Grants to institutions	55750	37450
Support costs		
Other		
Accountancy fees	1097	900
Legal and professional fees	7864	6861
Investment management fees	9484	13330
	<hr/>	<hr/>
	18445	21091
	<hr/>	<hr/>
Total resources expended	74195	58541
Net expenditure before gains and losses	(13692)	(17938)
Realised recognised gains and losses		
Gains/(losses) on revaluations and disposals of investment assets	(170782)	45344
	<hr/>	<hr/>
Net income/(expenditure)	(184474)	27406
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

GERRARD AND AUDREY COUCH CHARITABLE TRUST

England & Wales - Charity number 1111347

Accounts

GERRARD AND AUDREY COUCH CHARITABLE TRUST

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

MILNE THOMAS & Co.
CHARTERED ACCOUNTANTS
27 SELLER STREET
CHESTER

REGISTERED CHARITY NUMBER: 1111347

GERRARD AND AUDREY COUCH CHARITABLE TRUST
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2022

GERRARD AND AUDREY COUCH CHARITABLE TRUST

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FOR THE YEAR ENDED 31 MARCH 2022

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GERRARD AND AUDREY COUCH CHARITABLE TRUST .**

Independent examiner's report to the trustees of The Couch Charitable Trust

I report to the charity trustees on my examination of the accounts of the Gerrard and Audrey Couch Charitable Trust (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

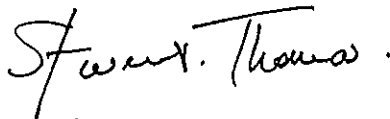
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Direction given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination; I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as a part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steven Thomas
Milne Thomas & Co.
Chartered Accountants
27 Sellar Street
Chester
CH1 3NA

Date:19/08/2022.....

GERRARD AND AUDREY COUCH CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 Total Funds £
INCOME AND ENDOWMENTS FROM		
Investment income	2	37117
Other income		3486
Total		<u>40603</u>
EXPENDITURE ON		
Charitable activities		
Grants to institutions		37450
Other		21091
Total		<u>58541</u>
Net gains/(losses) on investments		<u>45344</u>
NET INCOME/(EXPENDITURE)		27406
RECONCILIATION OF FUNDS		
Total funds brought forward		<u>2030651</u>
TOTAL FUNDS CARRIED FORWARD		<u>2058057</u>

The notes form part of these financial statements

GERRARD AND AUDREY COUCH CHARITABLE TRUST

BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	2022 Total Funds £
FIXED ASSETS		
Investments	4	2002031
CURRENT ASSETS		
Cash at bank		57526
CREDITORS		
Amounts falling due within one year	5	(1500)
		<hr/>
NET CURRENT ASSETS		56026
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		2058057
		<hr/>
NET ASSETS		2058057
		<hr/>
FUNDS		
Unrestricted funds	6	2058057
		<hr/>
TOTAL FUNDS		2058057
		<hr/>

The financial statements were approved by the Board of Trustees on 19th August and were signed on its behalf by:

P.A. Walker
P A Walker - Trustee

Paul

C.T. Pointon
P.A. Walker
C T Pointon - Trustee

CTP

The notes form part of these financial statements

GERRARD AND AUDREY COUCH CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2022 £
Dividends	35525
Interest receivable	1592
	<hr/>
	37117
	<hr/>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022.

GERRARD AND AUDREY COUCH CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

4. FIXED ASSET INVESTMENTS

	Listed Investments £
MARKET VALUE	
At 1 April 2021	1918760
Additions	1939263
Disposals	(1901336)
Revaluations	45344
	<hr/>
At 31 March 2022	2002031
	<hr/>
NET BOOK VALUE	
31 March 2022	2002031
	<hr/>

Fixed asset investments can be categorised as follows:

	£
UK	2002031
Overseas	-
	<hr/>
	2002031
	<hr/>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022
	£
Accrued expenses	1400
	<hr/>

6. MOVEMENT IN FUNDS

	At 01.04.2021 £	Net movement in funds £	At 31.03.2022 £
Unrestricted funds			
General fund	2030651	27406	2058057
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	2030651	27406	2058057
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	40603	(58541)	45344	27406
	<hr/>	<hr/>	<hr/>	<hr/>

7. RELATED PARTY EXPOSURES

During the year, Aaron & Partners LLP invoice the Trust £6861 for legal and professional services. The Trustee, C Pointon, is a partner of Aaron & Partners LLP.